REMARKS:

In the foregoing amendments, claims 3 and 4 were rewritten as independent claims, both including the limitations of claim 1 from which they depended. Claim 1 was amended by further defining that a rear end of the tilt floor is attached to an upper part of a counterweight that is located at a rear of the work vehicle, such as shown in figures 2 and 3 and discussed in applicant's disclosure. Editorial changes were made to claims 5-7 based on the amendments to claim 1. Claims 1-8 remain in the application for consideration by the examiner.

Claims 3, 4 and 8 were not rejected over prior art. The Official action objected to these claims as containing allowable subject matter, and stated that these claims would be allowable if rewritten in independent form including all the limitations of the base claim and any intervening claims. In the foregoing amendments, claims 3 and 4 were rewritten as an independent claim including all the limitations of original claim 1 from which they depended. For these reasons, a formal allowance of claims 3 and 4 is respectfully requested.

With respect to claim 8, it is respectfully noted that this claim is an independent claim and does not depend from another claim. Since this claim was not rejected over prior art in the outstanding Office action, a formal allowance of claim 8 is respectfully requested.

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Claims 1, 2 and 5-7 were rejected under 35 U.S.C. §102(e) as being anticipated by U.S. patent No. 6,543,563 of Muraro. This rejection is set forth on page 2 of the Official action. Applicant respectfully submits that the teachings of Muraro do not disclose or suggest the invention set forth in claims 1, 2 and 5-7 within the meaning of 35 U.S.C §102 or 35 U.S.C §103.

The teachings of Muraro propose at column 5, lines 31-34, and show in Figs. 2-3 an engine is covered with an appendix 45 that is attached on a rear of a support structure 4, which appendix 45 allegedly corresponds to the tilt floor in the present invention. Additionally, Muraro proposes at column 3, lines 61-64, and shows in Fig. 1 a seat 14 is attached on a raised area 13 of a bottom portion 10 of a cab 1, but the raised area 13 does not cover the engine, as shown in Figs. 2-3 therein and in contrast to applicant's claim 1.

The structures and arrangements proposed by Muraro cannot suggest arranging the seat 14 as back of a vehicle body as presently claimed, since Muraro does not provide a configuration where the seat 14 can be placed on the upper surface at the rear of the tilt floor that covers the engine. For this reason, applicant respectfully submits that the teachings of Muraro cannot disclose or suggest the arrangements defined in claim 1.

In addition, in the arrangement proposed by Muraro, an operator cannot freely extend his/her hand/foot due to a narrow space in a front part of the seat 14, and the operability of the Muraro device is diminished due to a narrow

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space of a front of the operator's seat 14. As a result, Muraro cannot obtain an operational advantage that is unique to the structures and arrangement thereof required in claim 1 as mentioned below.

On the other hand and in present claim 1, the operator's seat can be arranged on a back part of a vehicle at a location as far back as possible. This is because the invention as defined in claim 1 forms a rear of a tilt floor to be higher than a front of the tilt floor so to cover the headroom of an engine disposed on the rear of the vehicle, and disposes the operator seat on a top surface at the rear of the tilt floor. For such reasons, the unique operational advantages of the invention set forth in claim 1 can be realized, including improved operator comfort where the spaces of front and side parts of the operator seat are widened so that an operator can extend his/her hand/foot. The arrangements in applicant's claim 1 also provide improved operability where operator's area at front and side parts of the operator seat are expanded. As a result, the present invention as defined in claim 1 provides a unique configuration that cannot be suggested by Muraro, and the invention defined in claim 1 can obtain operational advantages that the configuration of Muraro does not have and cannot suggest.

With respect to present claim 2, it appears that the Official action may have equated item 44 of Muraro to the presently claimed torsion bar. However,

U.S. Appln. No. 10/685,581 Atty. Docket No. VX032566 Muraro clearly proposes at column 5, lines 29 and 50, that item 44 is a pneumatic cylinder, and a <u>not</u> torsion bar as required in present claim 2.

Muraro proposes at column 5, lines 27-30, that the pneumatic cylinder 44 tilts a cab 1, but does not describe use of the torsion bar. For such reasons applicant respectfully submits that the device proposed by Muraro cannot contemplate or suggest the invention set forth in present claim 2, especially the arrangement of the torsion bar.

Claims 1 and 5-7 require a counterweight and associated structure. Due to the fact that the operative organ 18 (arm) is connected to and pivots from the back end of the device proposed in Muraro, applicant respectfully submits that the teachings of Muraro do not include the counterweight in the arrangements required in the these claims. Therefore, claims 1 and 5-7 are patently distinguishable from the configuration proposed by Muraro.

For the foregoing reasons, applicant respectfully submits that the teachings of Muraro cannot contemplate or suggest the inventions defined in claims 1, 2 and 5-7 within the meaning of 35 U.S.C. §102 or 35 U.S.C. §103. Therefore, applicant respectfully requests that the examiner reconsider and withdraw the rejection of these claims, and formally allow claims 1, 2 and 5-7, together with allowable claims 3, 4 and 8.

The foregoing is believed to be a complete and proper response to the Official action mailed October 5, 2005. While it is believed that all the claims

U.S. Appln. No. 10/685,581 Atty. Docket No. VX032566 in this application are in condition for allowance, should the examiner have any comments or questions, it is respectfully requested that the undersigned be telephoned at the below listed number to resolve any outstanding issues.

In the event this paper is not timely filed, applicant hereby petitions for an appropriate extension of time. The fee therefor, as well as any other fees which become due, may be charged to our deposit account No. 50-1147.

Respectfully submitted, POSZ LAW GROUP, PLC

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